

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

OMB No 1545-0047

2006Open to Public
Inspection

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2006 calendar year, or tax year beginning **APR 1, 2006** and ending **MAR 31, 2007****B** Check if
applicable:

- ☐ Address
change
- ☐ Name
change
- ☐ Initial
return
- ☐ Final
return
- ☐ Amended
return
- ☐ Application
pending

Please
use IRS
label or
print or
type
See
Specific
Instruc-
tions**C** Name of organization
**INTERNATIONAL UNION OF POLICE
ASSOCIATIONS, AFL-CIO**

Number and street (or P O box if mail is not delivered to street address)

1549 RINGLING BOULEVARD

Room/suite

600

City or town, state or country, and ZIP + 4

SARASOTA, FL 34236-6772**D** Employer identification number**52-1139564****E** Telephone number**941-487-2560****F** Accounting method: ☐ Cash ☒ Accrual
☐ Other (specify) ▶• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts
must attach a completed Schedule A (Form 990 or 990-EZ).**H** and **I** are not applicable to section 527 organizations.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶ **N/A****H(c)** Are all affiliates included? **N/A** ☐ Yes ☐ No
(If "No," attach a list)**H(d)** Is this a separate return filed by an or-
ganization covered by a group ruling? ☐ Yes ☒ No**I** Group Exemption Number ▶ **N/A****G** Website: ▶ **WWW.IUPA.ORG****J** Organization type (check only one) ☒ 501(c) (5) (insert no) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross
receipts are normally not more than \$25,000. A return is not required, but if the organization
chooses to file a return, be sure to file a complete return**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **7,424,176.****M** Check ☐ if the organization is not required to attach
Sch B (Form 990, 990-EZ, or 990-PF)**Part 1 Revenue, Expenses, and Changes in Net Assets or Fund Balances**

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Contributions to donor advised funds	1a			
	b	Direct public support (not included on line 1a)	1b	4,848,758.		
	c	Indirect public support (not included on line 1a)	1c			
	d	Government contributions (grants) (not included on line 1a)	1d			
	e	Total (add lines 1a through 1d) (cash \$ 4,848,758. noncash \$)	1e	4,848,758.		
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	11,050.		
	3	Membership dues and assessments	3	2,475,298.		
	4	Interest on savings and temporary cash investments	4	7,232.		
	5	Dividends and interest from securities	5			
	6a	Gross rents	6a	4,653.		
	6b	Less rental expenses	6b			
6c	Net rental income or (loss). Subtract line 6b from line 6a	6c	4,653.			
7	Other investment income (describe)	7				
Expenses	8a	Gross amount from sales of assets other than inventory	(A) Securities	8a	750.	
	8b	Less cost or other basis and sales expenses	(B) Other	8b	315.	
	8c	Gain or (loss) (attach schedule)		8c	435.	
	8d	Net gain or (loss). Combine line 8c, columns (A) and (B)	STMT 3	8d	435.	
	9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
	a	Gross revenue (not including \$ of contributions reported on line 1b)	9a			
	b	Less direct expenses other than fundraising expenses	9b			
	9c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c			
	10a	Gross sales of inventory, less returns and allowances	10a			
	10b	Less cost of goods sold	10b			
	10c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c			
	Net Assets	11	Other revenue (from Part VII, line 103)	11	76,435.	
12		Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	7,423,861.		
13		Program services (from line 44, column (B))	13	2,146,003.		
14		Management and general (from line 44, column (C))	14	1,300,523.		
15		Fundraising (from line 44, column (D))	15	4,342,009.		
16		Payments to affiliates (attach schedule)	16	85,295.		
17		Total expenses. Add lines 16 and 44, column (A)	17	7,873,830.		
18		Excess or (deficit) for the year. Subtract line 17 from line 12	18	-449,969.		
19		Net assets or fund balances at beginning of year (from line 73, column (A))	19	448,355.		
20		Other changes in net assets or fund balances (attach explanation)	20	-10,219.		
21		Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21	-11,833.		

623001 01-18-07 LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2006)

SCANNED DEC 19 2007

Revenue

RECEIVED
NOV 20 2007
OGDEN, UT
IRS-OSC

SEE STATEMENT 4

SEE STATEMENT 5

**INTERNATIONAL UNION OF POLICE
ASSOCIATIONS, AFL-CIO**

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**Part II Statement of
Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> . noncash \$ <u>0</u> . If this amount includes foreign grants, check here <input type="checkbox"/> 22a				
22b Other grants and allocations (attach schedule) (cash \$ <u>53,900</u> . noncash \$ <u>0</u> . If this amount includes foreign grants, check here <input type="checkbox"/> 22b	53,900.	53,900.	STATEMENT 7	STATEMENT 8
23 Specific assistance to individuals (attach schedule) 23				
24 Benefits paid to or for members (attach schedule) 24				
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A 25a	693,281.	371,257.	267,739.	54,285.
b Compensation of former officers, directors, key employees, etc. listed in Part V-B 25b	51,061.	0.	48,508.	2,553.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 25c				
26 Salaries and wages of employees not included on lines 25a, b, and c 26	1,640,244.	122,571.	303,991.	1,213,682.
27 Pension plan contributions not included on lines 25a, b, and c 27	19,808.	8,125.	10,528.	1,155.
28 Employee benefits not included on lines 25a-27 28	174,160.	56,513.	73,223.	44,424.
29 Payroll taxes 29	218,587.	32,018.	41,486.	145,083.
30 Professional fundraising fees 30	1,979,164.			1,979,164.
31 Accounting fees 31	35,098.		35,098.	
32 Legal fees 32				
33 Supplies 33	43,160.	14,728.	19,080.	9,352.
34 Telephone 34	201,010.	21,699.	28,116.	151,195.
35 Postage and shipping 35	416,303.	19,475.	25,234.	371,594.
36 Occupancy 36	565,711.	150,942.	195,574.	219,195.
37 Equipment rental and maintenance 37	14,322.	1,229.	1,593.	11,500.
38 Printing and publications 38	142,155.	15,523.	20,114.	106,518.
39 Travel 39	49,145.	49,145.		
40 Conferences, conventions, and meetings 40	321,063.	207,682.	113,381.	
41 Interest 41	8,614.		8,614.	
42 Depreciation, depletion, etc. (attach schedule) 42	57,940.	23,767.	30,795.	3,378.
43 Other expenses not covered above (itemize):				
a 43a				
b 43b				
c 43c				
d 43d				
e 43e				
f 43f				
g SEE STATEMENT 6 43g	1,103,809.	997,429.	77,449.	28,931.
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15) 44	7,788,535.	2,146,003.	1,300,523.	4,342,009.

Joint Costs. Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A , (ii) the amount allocated to Program services \$ N/A ;
 (iii) the amount allocated to Management and general \$ N/A , and (iv) the amount allocated to Fundraising \$ N/A

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Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ►		Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others)
LABOR UNION		
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)		
a	TO PROVIDE ORGANIZING OF LAW ENFORCEMENT OFFICERS, FORMATION OF LOCAL UNIONS, REGIONAL OR STATE COUNCILS, & PROVINCIAL AND FOREIGN AFFILIATIONS TO BARGAIN FOR JUST COMPENSATION AND BETTER BENEFITS FOR APPROXIMATELY 42,800 MEMBERS.	
	(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	2,057,918.
b	ORGANIZED AND PRESENTED THE FOURTH ANNUAL BENEFITS CONFERENCE IN FEBRUARY 2007. CONFERENCE TOPICS INCLUDED MANAGING PENSION FUNDS, EXPANDING AND NEGOTIATING PENSIONS AND BENEFITS, AND PROTECTING PENSION FUNDS.	
	(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	88,085.
c		
	(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
d		
	(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
e	Other program services (attach schedule)	
	(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	2,146,003.

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Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	185,117.	45	85,861.
	46 Savings and temporary cash investments	36,529.	46	101,965.
	47 a Accounts receivable	172,420.		
	b Less: allowance for doubtful accounts		47c	172,420.
	48 a Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
	49 Grants receivable		49	
	50 a Receivables from current and former officers, directors, trustees, and key employees	3,008.	50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b	
	51 a Other notes and loans receivable			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	48,738.
	54 a Investments - publicly-traded securities	113,471.	54a	
	b Investments - other securities		54b	
55 a Investments - land, buildings, and equipment: basis				
b Less: accumulated depreciation		55c		
56 Investments - other	SEE STATEMENT 9	56	476,077.	
57 a Land, buildings, and equipment: basis	360,373.			
b Less: accumulated depreciation	145,234.	57c	215,139.	
58 Other assets, including program-related investments (describe OTHER RECEIVABLES)	17,494.	58	15,062.	
59 Total assets (must equal line 74). Add lines 45 through 58	1,054,366.	59	1,115,262.	
Liabilities	60 Accounts payable and accrued expenses		60	383,076.
	61 Grants payable		61	55,000.
	62 Deferred revenue		62	12,962.
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	87,052.
	65 Other liabilities (describe SEE STATEMENT 11)	606,011.	65	589,005.
	66 Total liabilities. Add lines 60 through 65	606,011.	66	1,127,095.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	448,355.	67	-11,833.
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	448,355.	73	-11,833.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	1,054,366.	74	1,115,262.

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Part IV-A **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions)

a Total revenue, gains, and other support per audited financial statements		a	7,456,495.
b Amounts included on line a but not on Part I, line 12:			
1 Net unrealized gains on investments	b1	32,634.	
2 Donated services and use of facilities	b2		
3 Recoveries of prior year grants	b3		
4 Other (specify): _____	b4		
Add lines b1 through b4		b	32,634.
c Subtract line b from line a		c	7,423,861.
d Amounts included on Part I, line 12, but not on line a :			
1 Investment expenses not included on Part I, line 6b	d1		
2 Other (specify): _____	d2		
Add lines d1 and d2		d	0.
e Total revenue (Part I, line 12). Add lines c and d		e	7,423,861.

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements		a	7,873,830.
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify):	b4		
	Add lines b1 through b4		b	0.
c	Subtract line b from line a		c	7,873,830.
d	Amounts included on Part I, line 17, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2		
	Add lines d1 and d2		d	0.
e	Total expenses (Part I, line 17). Add lines c and d		e	7,873,830.

Part V-A **Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

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Yes	No
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- Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

Part VI	Other Information (See the instructions.)	Yes	No
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Part VI Other Information (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
82b	N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	X	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	X	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		X
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	85g
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	85h
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>N/A</u> , section 4912 <u>N/A</u> , section 4955 <u>N/A</u>		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	N/A	89b
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	0.	
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization	0.	
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	X
90 a	List the states with which a copy of this return is filed	SEE STATEMENT 14	
b	Number of employees employed in the pay period that includes March 12, 2006	90b	69
91 a	The books are in care of <u>TIMOTHY A. SCOTT, SECRETARY-TREASUR</u> Telephone no <u>941-487-2560</u> Located at <u>1549 RINGLING BOULEVARD, 6TH FLOOR, SARASOTA, FL</u> ZIP + 4 <u>34236-6772</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country	N/A	91b
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			X

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Part VI Other Information (continued) **Yes No**

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c** ☐ ☒
If "Yes," enter the name of the foreign country N/A

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here ☐
and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a CONVENTION/CONFERENCE					11,050.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					2,475,298.
95 Interest on savings and temporary cash investments			14	7,232.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	4,653.	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			01	435.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a ROYALTY INCOME			15	63,658.	
b MISCELLANEOUS			01	12,777.	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		88,755.	2,486,348.
105 Total (add line 104, columns (B), (D), and (E))					2,575,103.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
	SEE STATEMENT 15

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a
controlling organization as defined in section 512(b)(13). N/A

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes,"
complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes,"
complete the schedule below for each controlled entity.

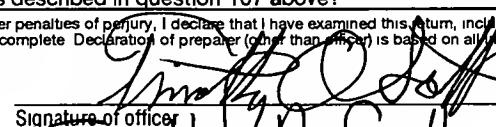
Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

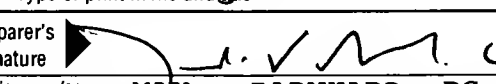
108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and
annuities described in question 107 above?

Yes	No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here:  Date: 11/15/07

Type or print name and title: Timothy A. Scott Int'l Secretary-Treasurer

Paid Preparer's Use Only: Preparer's signature:  Date: 11/13/07 Check if self-employed: ☐ Preparer's SSN or PTIN (See Gen. Inst. X):
Firm's name (or yours if self-employed), address, and ZIP + 4: MAY & BARNHARD, PC, CPA
4840 CORDELL AVENUE
BETHESDA, MD 20814
EIN: Phone no: (301) 656-5794

Form 990 (2006)

2006 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 2

990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
9	FURNITURE & FIXTURES DISPLAY FURNITURE & EQUIPMENT	063091SL		7.00	16	3,312.			3,312.	3,312.		0.
14	TYPEWRITER	090192SL		7.00	16	594.			594.	594.		0.
17	DISPLAY CASE	033193SL		7.00	16	320.			320.	320.		0.
29	CONFERENCE TABLE	081095SL		7.00	16	647.			647.	642.		0.
308	CHAIRS	081095SL		7.00	16	1,068.			1,068.	1,068.		0.
32	CONFERENCE ROOM SIDE TABLE	081095SL		7.00	16	104.			104.	104.		0.
65	OFFICE FURNITURE	053197SL		7.00	16	1,192.			1,192.	1,192.		0.
73	2 LATERAL 4-DRAWER FILES	121198SL		7.00	16	840.			840.	840.		0.
77	OFFICE FURNITURE	042499SL		7.00	16	2,132.			2,132.	2,109.		23.
85	SOFA	082300SL		7.00	16	1,807.			1,807.	1,441.		258.
86	CONFERENCE ROOM CHAIRS	082800SL		7.00	16	4,999.			4,999.	3,987.		714.
87	DESK UNIT	110100SL		7.00	16	1,914.			1,914.	1,479.		273.
116	FURNITURE (GEN COUNSEL)	013004SL		7.00	16	2,357.			2,357.	730.		337.
117	LATERAL FILES (13)	020604SL		7.00	16	6,616.			6,616.	2,048.		945.
141	EXECUTIVE CHAIR	071304SL		7.00	16	261.			261.	65.		37.
142	HIBACK CHAIR	091004SL		7.00	16	304.			304.	68.		43.
143	HIBACK CHAIR	120804SL		7.00	16	304.			304.	57.		43.

625102
07-28-06

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2006 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 2

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
157	OFFICE FURNITURE	071905SL		7.00	16	2,600.			2,600.	248.		371.
158	PICTURES	072005SL		7.00	16	1,100.			1,100.	105.		157.
159	SIGNAGE	081105SL		7.00	16	8,601.			8,601.	819.		1,229.
160	OFFICE FURNITURE	092205SL		7.00	16	3,922.			3,922.	280.		560.
161	OFFICE FURNITURE	112205SL		7.00	16	3,867.			3,867.	184.		552.
162	CHAIRS/SOFA/BOOKCASE (SAC)	122105SL		7.00	16	4,423.			4,423.	158.		632.
163	OFFICE FURNITURE (T. SCOTT)	022206SL		7.00	16	4,697.			4,697.	56.		671.
164	SILK PLANTS & FLOWERS	030706SL		7.00	16	717.			717.	9.		102.
165	OFFICE FURNITURE	031006SL		7.00	16	1,102.			1,102.	13.		157.
166	BOOKSHELVES (SAC)	032607SL		7.00	16	600.			600.			0.
167	WALL CABINET (R. STITT)	071006SL		7.00	16	1,604.			1,604.			172.
181	OFFICE FURNITURE	041006SL		7.00	16	1,893.			1,893.			270.
182	SILK PLANTS & FLOWERS	041006SL		7.00	16	667.			667.			95.
187	CONFERENCE ROOM TABLE	041006SL		7.00	16	7,788.			7,788.			1,113.
	* 990 PAGE 2 TOTAL FURNITURE & FIXTURES					72,352.		0.	72,352.	21,928.	0.	8,754.
82	MACHINERY & EQUIPMENT PROJECTOR	021400SL		5.00	16	7,724.			7,724.	7,724.		0.
83	SHREDDER	022200SL		5.00	16	732.			732.	732.		0.

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(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2006 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 2

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
88	NETWORK COMPUTER (D) COMPUTER	050700	SL	5.00	16	6,832.			6,832.	6,832.		0.
91	(SLOCUMB'S)	080800	SL	5.00	16	1,439.			1,439.	1,439.		0.
95	NETWORK BATTERY BACKUP	110200	SL	5.00	16	547.			547.	547.		0.
96	LAPTOP COMPUTER (SLOCUMB)	122001	SL	5.00	16	1,672.			1,672.	1,420.		252.
97	COMPUTER	040301	SL	5.00	16	1,360.			1,360.	1,360.		0.
99	LAPTOP	052101	SL	5.00	16	3,562.			3,562.	3,442.		120.
100	COMPUTER	070201	SL	5.00	16	730.			730.	694.		36.
101	COMPUTER	012402	SL	5.00	16	1,254.			1,254.	1,046.		208.
102	COMPUTER	032301	SL	5.00	16	636.			636.	636.		0.
104	COMPUTERS (2)	102202	SL	5.00	16	1,389.			1,389.	950.		278.
105	DIGITAL CAMERA	062002	SL	5.00	16	963.			963.	723.		193.
106	FLAT SCREENS (EXEC STAFF)	082002	SL	5.00	16	1,829.			1,829.	1,311.		366.
107	COMPUTER WORKSTATION	111402	SL	5.00	16	1,706.			1,706.	1,165.		341.
108	ANTIVIRUS (TREND)	111402	SL	5.00	16	1,658.			1,658.	1,134.		332.
109	LAPTOP	112102	SL	5.00	16	1,990.			1,990.	1,327.		398.
110	(D) LAPTOP	112502	SL	5.00	16	1,567.			1,567.	1,043.		209.
111	COMPUTER	112502	SL	5.00	16	1,974.			1,974.	1,317.		395.
112	FLAT SCREEN	022603	SL	5.00	16	627.			627.	385.		125.

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07-28-06

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2006 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 2

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
115	LAPTOP	040102SL		5.00	16	1,388.			1,388.	1,112.		276.
	FLATSCREEN MONITORS											
118(2)		040303SL		5.00	16	1,045.			1,045.	627.		209.
	FLATSCREEN MONITORS											
119(2)		052303SL		5.00	16	1,923.			1,923.	1,091.		385.
	FLATSCREEN MONITOR											
120		081503SL		5.00	16	697.			697.	371.		139.
121	LAPTOP COMPUTER	082103SL		5.00	16	1,471.			1,471.	760.		294.
122	SERVER	101503SL		5.00	16	7,297.			7,297.	3,648.		1,459.
123	COMPUTERS (10)	110103SL		5.00	16	10,917.			10,917.	5,276.		2,183.
124	PORTABLE GPS UNITS (3)	111203SL		5.00	16	3,617.			3,617.	1,747.		723.
125	COMPUTER	010504SL		5.00	16	1,453.			1,453.	655.		291.
126	COMPUTER	010904SL		5.00	16	1,004.			1,004.	452.		201.
128	COMPUTER	020404SL		5.00	16	1,004.			1,004.	435.		201.
	17" LCD FLATSCREEN											
133	MONITORS (2)	112003SL		5.00	16	1,505.			1,505.	702.		301.
134	DVR RECORDER	022504SL		5.00	16	259.			259.	108.		52.
136	LAPTOP COMPUTER	081404SL		5.00	16	1,935.			1,935.	645.		387.
137	MONITORS-17 INCH (2)	040704SL		5.00	16	1,172.			1,172.	468.		234.
138	LAPTOP (NISENSEN)	090104SL		5.00	16	1,413.			1,413.	448.		283.
140	MONITOR - 17"	051104SL		5.00	16	502.			502.	192.		100.
144	HAND BINDING MACHINE	072804SL		5.00	16	272.			272.	90.		54.

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(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2006 DEPRECIATION AND AMORTIZATION REPORT
FORM 990 PAGE 2

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
145	INDEX MAKER	070104SL		5.00	16	421.			421.	147.		84.
147	COMPUTER	082205SL		5.00	16	1,190.			1,190.	139.		238.
148	COMPUTERS (P.R.)	092205SL		5.00	16	668.			668.	67.		134.
149	LAPTOP (JORDAN)	092205SL		5.00	16	1,341.			1,341.	134.		268.
150	SERVER	102005SL		5.00	16	27,144.			27,144.	2,262.		5,429.
151	FAX/PRINTERS	102605SL		5.00	16	1,672.			1,672.	139.		334.
152	REFRIGERATOR	102605SL		5.00	16	787.			787.	66.		157.
153	COMPUTER	110205SL		5.00	16	813.			813.	68.		163.
154	TELEVISIONS (3)	120805SL		5.00	16	1,097.			1,097.	73.		219.
155	DELL COMPUTERS (2)	031006SL		5.00	16	1,870.			1,870.	31.		374.
156	COMPUTER (SCOTT)	031006SL		5.00	16	1,059.			1,059.	18.		212.
168	TELEPHONE	082406SL		5.00	16	757.			757.			88.
169	LAPTOP COMPUTER	121006SL		5.00	16	1,283.			1,283.			86.
170	CELL PHONES	122406SL		5.00	16	842.			842.			42.
171	TELEPHONES	010907SL		5.00	16	629.			629.			31.
172	CELL PHONES	012207SL		5.00	16	578.			578.			19.
173	PROJECTOR	021007SL		5.00	16	963.			963.			32.
174	COMPUTER	021007SL		5.00	16	1,109.			1,109.			37.

625102
07-25-06

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2006 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 2

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
175	COMPUTER	031007SL		5.00	16	610.			610.			10.
176	SECURITY SYSTEM	1111406SL		5.00	16	10,100.			10,100.			842.
177	DIGITAL CAMERA	062806SL		5.00	16	848.			848.			127.
184	LAPTOPS (2)	0411006SL		5.00	16	3,701.			3,701.			740.
185	TELEVISION	041306SL		5.00	16	408.			408.			82.
	* 990 PAGE 2 TOTAL											
	MACHINERY & EQUIPMENT											
	TRANSPORTATION											
	EQUIPMENT											
	2004 MAZDA MZ6											
146	(NISENSEN)	070104SL		5.00	16	24,827.			24,827.	8,689.		4,965.
	* 990 PAGE 2 TOTAL											
	TRANSPORTATION EQUIPME											
	OTHER											
178	CAPITAL LEASE-COPIER	040106SL		5.00	16	40,217.			40,217.			8,043.
	CAPITAL											
179	LEASE-TELEPHONE	040106SL		5.00	16	29,000.			29,000.			5,800.
	CAPITAL LEASE-MAILING											
180	EQUIPMENT	040106SL		5.00	16	45,191.			45,191.			9,038.
129	WORDPERFECT SOFTWARE	110603SL		3.00	16	1,154.			1,154.	930.		224.
130	(2 COPIES)	111203SL		3.00	16	288.			288.	232.		56.
131	MUMS 2000 SOFTWARE	120403SL		3.00	16	1,295.			1,295.	1,008.		287.
	* 990 PAGE 2 TOTAL											
	OTHER											
	* 990 PAGE 2 TOTAL **											
						117,145.		0.	117,145.	2,170.	0.	23,448.
						353,279.		0.	353,279.	89,985.	0.	57,940.

628102
07-28-06

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	* GRAND TOTAL 990 PAGE 2 DEPR					353,279.		0.	353,279.	89,985.	0.	57,940.

FOOTNOTES

STATEMENT 1

FORM 990, PART V-B - FORMER OFFICERS, DIRECTORS, TRUSTEES
AND KEY EMPLOYEES THAT RECEIVED COMPENSATION OR OTHER
BENEFITS

RICHARD A. ESTES RESIGNED AS THE SECRETARY-TREASURER OF THE
ORGANIZATION EFFECTIVE 2/06, BUT RECEIVED SEVERANCE PAYMENTS
DURING THE REMAINDER OF THE CURRENT FISCAL YEAR. IN
ADDITION, HE WAS PAID HIS PORTION OF ACCRUED DEFERRED
COMPENSATION PREVIOUSLY REPORTED IN PRIOR YEARS.

MR. ESTES' TOTAL COMPENSATION FOR FYE 3/31/07 IS AS FOLLOWS:

WAGES	51,060.
DEFERRED COMPENSATION TAXED AS WAGES	86,728.
TOTAL COMPENSATION REPORTED VIA FORM W-2	137,788.
DEFERRED COMPENSATION REPORTED VIA FORM 1099-R	86,532.

FORM 990

RENTAL INCOME

STATEMENT 2

KIND AND LOCATION OF PROPERTYACTIVITY
NUMBERGROSS
RENTAL INCOME1549 RINGLING BOULEVARD, 6TH FL, SARASOTA, FL
34236

2

4,653.

TOTAL TO FORM 990, PART I, LINE 6A

4,653.

FORM 990 GAIN (LOSS) FROM SALE OF OTHER ASSETS STATEMENT 3

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
COMPUTER	08/08/00	03/31/07	PURCHASED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
NONE - DISPOSED	0.	1,439.	0.	1,439.	0.
DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
LAPTOP COMPUTER	11/25/02	11/30/06	PURCHASED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
NONE - LOST; INS REIMBURSEMENT	750.	1,567.	0.	1,252.	435.
TO FM 990, PART I, LN 8	750.	3,006.	0.	2,691.	435.

FORM 990

PAYMENTS TO AFFILIATES

STATEMENT 4

AFFILIATE'S NAMEAFFILIATE'S ADDRESS

AFL-CIO

815 16TH ST, NW
WASHINGTON, DC 20006PURPOSE OF PAYMENTAMOUNT

DUES

58,983.

AFFILIATE'S NAMEAFFILIATE'S ADDRESS

OHIO AFL-CIO

395 E. BROAD STREET, SUITE 300
COLUMBUS, OH 43215PURPOSE OF PAYMENTAMOUNT

DUES

2,782.

AFFILIATE'S NAMEAFFILIATE'S ADDRESS

NORTH CAROLINA AFL-CIO

PO BOX 10805
RALEIGH, NC 27605PURPOSE OF PAYMENTAMOUNT

DUES

453.

AFFILIATE'S NAMEAFFILIATE'S ADDRESS

NEW MEXICO FEDERATION OF LABOR

130 ALVARADO DRIVE NE, SUITE 200
ALBUQUERQUE, NM 87108PURPOSE OF PAYMENTAMOUNT

DUES

526.

AFFILIATE'S NAMEAFFILIATE'S ADDRESS

OKLAHOMA STATE AFL-CIO

501 NE 27TH STREET
OKLAHOMA CITY, OK 73105PURPOSE OF PAYMENTAMOUNT

DUES

1,036.

AFFILIATE'S NAMEAFFILIATE'S ADDRESS

LOS ANGELES CO FEDERATION OF LABOR

2130 W. JAMES M. WOODS BOULEVARD
LOS ANGELES, CA 90006PURPOSE OF PAYMENTAMOUNT

DUES

17,760.

AFFILIATE'S NAMEAFFILIATE'S ADDRESS

CENTRAL OKLAHOMA AFL-CIO

3400 SOUTH WESTERN AVENUE
OKLAHOMA CITY, OK 73109PURPOSE OF PAYMENTAMOUNT

DUES

235.

AFFILIATE'S NAMEAFFILIATE'S ADDRESS

NORTH DAKOTA AFL-CIO

1323 E. FRONT AVENUE
BISMARCK, ND 58504PURPOSE OF PAYMENTAMOUNT

DUES

751.

AFFILIATE'S NAMEAFFILIATE'S ADDRESS

NEW YORK STATE AFL-CIO

100 SOUTH SWAN STREET
ALBANY, NY 12210PURPOSE OF PAYMENTAMOUNT

DUES

50.

AFFILIATE'S NAMEAFFILIATE'S ADDRESS

COLORADO AFL-CIO

140 SHERIDAN BOULEVARD, SUITE 201
DENVER, CO 80226PURPOSE OF PAYMENTAMOUNT

DUES

2,311.

AFFILIATE'S NAME

AFFILIATE'S ADDRESS

WYOMING STATE AFL-CIO

1021 WEST 23RD STREET, SUITE A
CHEYENNE, WY 82001

PURPOSE OF PAYMENT

AMOUNT

DUES

408.

TOTAL TO FORM 990, PART I, LINE 16

85,295.

FORM 990

OTHER CHANGES IN NET ASSETS OR FUND BALANCES

STATEMENT

5

DESCRIPTION

AMOUNT

UNREALIZED GAIN ON TRUST ASSETS

32,634.

CASH TO ACCRUAL ADJUSTMENTS

-42,853.

TOTAL TO FORM 990, PART I, LINE 20

-10,219.

FORM 990

OTHER EXPENSES

STATEMENT

6

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
COMPUTER EXPENSE	15,206.	6,238.	8,082.	886.
FIELD SERVICES	151,844.	151,844.		
FULL SERVICE PROGRAM	700,551.	700,551.		
INSURANCE	29,475.	9,319.	12,076.	8,080.
LEGISLATIVE EXPENSE	62,879.	62,879.		
PROFESSIONAL SERVICES	17,502.	4,887.	6,332.	6,283.
PROMOTIONAL SUPPLIES	18,551.	18,551.		
PUBLIC RELATIONS	20,664.	20,664.		
SUBSCRIPTIONS & BOOKS	2,184.	2,184.		
TAXES - OTHER	21,634.	4,227.	5,477.	11,930.
TEMPORARY HELP	7,165.	2,939.	3,808.	418.
REPAIRS & MAINTENANCE	22,875.	9,383.	12,158.	1,334.
BANK SERVICE CHARGES	5,543.		5,543.	
MOVING EXPENSES	23,973.		23,973.	
UNCOLLECTIBLE DUES	3,763.	3,763.		
TOTAL TO FM 990, LN 43	1,103,809.	997,429.	77,449.	28,931.

FORM 990	CASH GRANTS AND ALLOCATIONS TO OTHERS	STATEMENT	7
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CLASS OF ACTIVITY/DONEE'S NAME AND ADDRESS	AMOUNT
CONTRIBUTION NATIONAL LAW ENFORCEMENT MEMORIAL FUND 2704 SHIP WHEEL DRIVE NORTH MYRTLE BEACH, SC	500.
CONTRIBUTION OHIO TROOPERS COALITION, INC. 6161 BUSCH BOULEVARD, SUITE 130 COLUMBUS, OH 43229-2553	200.
CONTRIBUTION MILITARY ORDER OF WORLD WARS 3106 RIKKARD DRIVE THOUSAND OAKS, CA 91362	250.
CONTRIBUTION MASSACHUSETTS COALITION OF POLICE PO BOX 768 MILBURY, MA 01527	100.
CONTRIBUTION NICK BIRCO TRUST FUND 2550 IRVING STREET SAN FRANCISCO, CA 94122	500.
CONTRIBUTION POLICE OFFICER DEFENSE FUND 6310 WEST BLUE MOUND ROAD MILWAUKEE, WI 53213	1,000.
CONTRIBUTION NEW YORK STATE AFL-CIO 50 BROADWAY, 35TH FLOOR NEW YORK, NEW YORK 10004	2,750.
CONTRIBUTION NORTHERN IRELAND CHILDREN'S ENTERPRISE 202 LAKE SHORE ROAD PUTNAM VALLEY, NY 10579	1,000.
CONTRIBUTION SECOND CHANCE-LAST OPPORTUNITY 1933 DR. MARTIN LUTHER KING, JR. WAY SARASOTA, FL 34234	500.

CONTRIBUTION

8,500.

THE FLORIDA CENTER-THUNDER
4620 17TH STREET
SARASOTA, FL 342345

TOTAL INCLUDED ON FORM 990, PART II, LINE 22B

15,300.

FORM 990

CASH GRANTS AND ALLOCATIONS
TO INDIVIDUALS

STATEMENT 8

CLASS OF ACTIVITY/DONEE'S NAME AND ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
SCHOLARSHIPS ELIZABETH SHEWARK 93 ORIENTA AVENUE LAKE GROVE, NY 11755	NONE	2,500.
SCHOLARSHIPS BRIANA CONLEY 6026 DEERSPRING ROAD CICERO, NY 13039	NONE	2,500.
SCHOLARSHIPS AMANDA SPORTSMAN 2640 WEST CAMINO DE LAS GRUTAS TUCSON, AZ 85742	NONE	2,500.
SCHOLARSHIPS JASON FRISCHKORN 2661 WELLWORTH WAY W. FRIENDSHIP, MD 21794	NONE	2,500.
SCHOLARSHIPS KRISTOPHER PUPILLI 7909 LAUREL MOUNTAIN ROAD RALEIGH, NC 27613	NONE	2,500.
SCHOLARSHIPS STEVEN ESPINOZA 4730 BAYWOOD DRIVE PASADENA, TX 77505	NONE	2,500.
SCHOLARSHIPS NICOLE BUSQUET 9951 SW 82ND TERRACE MIAMI, FL 33173	CHILD OF FORMER BOARD DIRECTOR	2,500.

INTERNATIONAL UNION OF POLICE ASSOCIATIO		52-1139564
SCHOLARSHIPS RYAN CAMERON 74 WOODLAND ROAD WRENTHAM, MA 02093	NONE	2,500.
SCHOLARSHIPS SCHYLER HOWELL PO BOX 637 ESCALANTE, UT 84726	NONE	2,500.
SCHOLARSHIPS COURTNEY TRACY 145A LAMBERT AVENUE WEYMOUTH, MA 02189	NONE	2,500.
SCHOLARSHIPS BRITNEE DAVIS 6340 AUTUMN CREST COURT WESTERVILLE, OH 43082	NONE	2,500.
CONTRIBUTION RALPH BURO, JR., C/O BRIAN MONAHAN 14907 FEATHERCHASE DRIVE CHESTERFIELD, VA 23832	NONE	1,000.
CONTRIBUTION TYLER ARMEL, C/O FAIRFAX POLICE 3721 STONECROFT BOULEVARD CHANTILLY, VA 20151	NONE	1,000.
CONTRIBUTION SUSAN GARBARINO, C/O FAIRFAX POLICE 3721 STONECROFT BOULEVARD CHANTILLY, VA 20151	NONE	1,000.
CONTRIBUTION JENNIFER H. SLUSS, C/O BOBBY SCHMETZLER 1204 FAYE STREET RINGSPOOT, TN 37660	NONE	1,000.
CONTRIBUTION LISA METTERNICK 11920 PHEASANTWOOD DRIVE BAKER, LA 70714	NONE	1,000.
CONTRIBUTION MORLEY TWINS GOLF BENEFIT	NONE	100.

INTERNATIONAL UNION OF POLICE ASSOCIATIO		52-1139564
CONTRIBUTION CONNIE HOLCUMB 44 MAPLEWOOD DRIVE BIDWELL, OH 45614	NONE	1,000.
CONTRIBUTION BRIDGET RISNER 4 RICE ROAD JACKSON, OH 45640	NONE	1,000.
CONTRIBUTION MARISABEL GONZALEZ 1308 WEST 8TH STREET, 4TH FLOOR LOS ANGELES, CA 90017	NONE	1,000.
CONTRIBUTION TINA KOLB 1612 CASS DRIVE BEL AIR, MD 21015	NONE	1,000.
CONTRIBUTION DANIELLE DRESSEL 1947 FRANKLIN AVENUE TOLEDO, OH	NONE	1,000.
CONTRIBUTION MARIE COLEMAN 5624 NAVAHOE TRAIL ALEXANDRIA, LA 71301	NONE	1,000.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22B		38,600.

FORM 990	OTHER INVESTMENTS	STATEMENT	9
DESCRIPTION	VALUATION METHOD	AMOUNT	
DEFERRED COMPENSATION TRUST	MARKET VALUE	476,077.	
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		476,077.	

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 10

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
DISPLAY FURNITURE & EQUIPMENT	3,312.	3,312.	0.
TYPEWRITER	594.	594.	0.
DISPLAY CASE	320.	320.	0.
CONFERENCE TABLE	647.	642.	5.
8 CHAIRS	1,068.	1,068.	0.
CONFERENCE ROOM SIDE TABLE	104.	104.	0.
OFFICE FURNITURE	1,192.	1,192.	0.
2 LATERAL 4-DRAWER FILES	840.	840.	0.
OFFICE FURNITURE	2,132.	2,132.	0.
PROJECTOR	7,724.	7,724.	0.
SHREDDER	732.	732.	0.
SOFA	1,807.	1,699.	108.
CONFERENCE ROOM CHAIRS	4,999.	4,701.	298.
DESK UNIT	1,914.	1,752.	162.
NETWORK COMPUTER	6,832.	6,832.	0.
NETWORK BATTERY BACKUP	547.	547.	0.
LAPTOP COMPUTER (SLOCUMB)	1,672.	1,672.	0.
COMPUTER	1,360.	1,360.	0.
LAPTOP	3,562.	3,562.	0.
COMPUTER	730.	730.	0.
COMPUTER	1,254.	1,254.	0.
COMPUTER	636.	636.	0.
COMPUTERS (2)	1,389.	1,228.	161.
DIGITAL CAMERA	963.	916.	47.
FLAT SCREENS (EXEC STAFF)	1,829.	1,677.	152.
COMPUTER WORKSTATION	1,706.	1,506.	200.
ANTIVIRUS (TREND)	1,658.	1,466.	192.
LAPTOP	1,990.	1,725.	265.
COMPUTER	1,974.	1,712.	262.
FLAT SCREEN	627.	510.	117.
LAPTOP	1,388.	1,388.	0.
FURNITURE (GEN COUNSEL)	2,357.	1,067.	1,290.
LATERAL FILES (13)	6,616.	2,993.	3,623.
FLATSCREEN MONITORS (2)	1,045.	836.	209.
FLATSCREEN MONITORS (2)	1,923.	1,476.	447.
FLATSCREEN MONITOR	697.	510.	187.
LAPTOP COMPUTER	1,471.	1,054.	417.
SERVER	7,297.	5,107.	2,190.
COMPUTERS (10)	10,917.	7,459.	3,458.
PORTABLE GPS UNITS (3)	3,617.	2,470.	1,147.
COMPUTER	1,453.	946.	507.
COMPUTER	1,004.	653.	351.
COMPUTER	1,004.	636.	368.
WORDPERFECT SOFTWARE (8 COPIES)	1,154.	1,154.	0.
WORDPERFECT SOFTWARE (2 COPIES)	288.	288.	0.

MUMS 2000 SOFTWARE	1,295.	1,295.	0.
17" LCD FLATSCREEN MONITORS			
(2)	1,505.	1,003.	502.
DVR RECORDER	259.	160.	99.
LAPTOP COMPUTER	1,935.	1,032.	903.
MONITORS-17 INCH (2)	1,172.	702.	470.
LAPTOP (NISENSEN)	1,413.	731.	682.
MONITOR - 17"	502.	292.	210.
EXECUTIVE CHAIR	261.	102.	159.
HIBACK CHAIR	304.	111.	193.
HIBACK CHAIR	304.	100.	204.
HAND BINDING MACHINE	272.	144.	128.
INDEX MAKER	421.	231.	190.
2004 MAZDA MZ6 (NISENSEN)	24,827.	13,654.	11,173.
COMPUTER	1,190.	377.	813.
COMPUTERS (P.R.)	668.	201.	467.
LAPTOP (JORDAN)	1,341.	402.	939.
SERVER	27,144.	7,691.	19,453.
FAX/PRINTERS	1,672.	473.	1,199.
REFRIGERATOR	787.	223.	564.
COMPUTER	813.	231.	582.
TELEVISIONS (3)	1,097.	292.	805.
DELL COMPUTERS (2)	1,870.	405.	1,465.
COMPUTER (SCOTT)	1,059.	230.	829.
OFFICE FURNITURE	2,600.	619.	1,981.
PICTURES	1,100.	262.	838.
SIGNAGE	8,601.	2,048.	6,553.
OFFICE FURNITURE	3,922.	840.	3,082.
OFFICE FURNITURE	3,867.	736.	3,131.
CHAIRS/SOFA/BOOKCASE (SAC)	4,423.	790.	3,633.
OFFICE FURNITURE (T. SCOTT)	4,697.	727.	3,970.
SILK PLANTS & FLOWERS	717.	111.	606.
OFFICE FURNITURE	1,102.	170.	932.
BOOKSHELVES (SAC)	600.	0.	600.
WALL CABINET (R. STITT)	1,604.	172.	1,432.
TELEPHONE	757.	88.	669.
LAPTOP COMPUTER	1,283.	86.	1,197.
CELL PHONES	842.	42.	800.
TELEPHONES	629.	31.	598.
CELL PHONES	578.	19.	559.
PROJECTOR	963.	32.	931.
COMPUTER	1,109.	37.	1,072.
COMPUTER	610.	10.	600.
SECURITY SYSTEM	10,100.	842.	9,258.
DIGITAL CAMERA	848.	127.	721.
CAPITAL LEASE-COPIER	40,217.	8,043.	32,174.
CAPITAL LEASE-TELEPHONE	29,000.	5,800.	23,200.
CAPITAL LEASE-MAILING			
EQUIPMENT	45,191.	9,038.	36,153.
OFFICE FURNITURE	1,893.	270.	1,623.
SILK PLANTS & FLOWERS	667.	95.	572.
LAPTOPS (2)	3,701.	740.	2,961.
TELEVISION	408.	82.	326.

INTERNATIONAL UNION OF POLICE ASSOCIATIO			52-1139564
CONFERENCE ROOM TABLE	7,788.	1,113.	6,675.
TOTAL TO FORM 990, PART IV, LN 57	350,273.	145,234.	205,039.

FORM 990	OTHER LIABILITIES	STATEMENT	11
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DESCRIPTION	AMOUNT
DEFERRED COMPENSATION	476,077.
DUE TO AFFILIATE	10,813.
DUE TO PROFESSIONAL FUNDRAISER	102,115.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	589,005.

FORM 990	PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES	STATEMENT	12
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
SAMUEL A CABRAL 1549 RINGLING BOULEVARD, 6TH FLOOR SARASOTA, FL 34236	INTL PRESIDENT 40.00	219,712.	21,777.	0.
DENNIS SLOCUMB 1549 RINGLING BOULEVARD, 6TH FLOOR SARASOTA, FL 34236	INTL VICE-PRESIDENT 40.00	145,028.	14,438.	0.
TIMOTHY SCOTT 1549 RINGLING BOULEVARD, 6TH FLOOR SARASOTA, FL 34236	INTL SECRETARY-TREASURER 40.00	128,569.	12,780.	0.
DWAYNE JOSEPH 3702 SOUTH FIFE STREET, #K PMB-5 TACOMA, WA 98409	BOARD MEMBER 1.00	0.	0.	0.
JOSEPH BOURGEOIS 11920 PHEASANTWOOD DRIVE BAKER, LA 70714	BOARD MEMBER 1.00	0.	0.	6,836.
RAYMOND BACH 333 EDWIN DRIVE VIRGINIA BEACH, VA 23462	BOARD MEMBER 1.00	0.	0.	800.

INTERNATIONAL UNION OF POLICE ASSOCIATIO		52-1139564		
JOHN O'KEEFE 4 WALTIE COURT WEST BABYLON, NY 11704	BOARD MEMBER 1.00	0.	0.	2,074.
NELSON ECHEVARRIA HERNANDEZ PO BOX 190684 SAN JUAN, PR 00919	BOARD MEMBER 1.00	0.	0.	800.
PATRICK GOMEZ 4342 VISTA PLACE LA CANADA, CA 91011	BOARD MEMBER 1.00	0.	0.	800.
MICHAEL ZELLERS 116 E TAMARACK MCALLEN, TX 78501	BOARD MEMBER 1.00	0.	0.	1,037.
CHRISTOPHER CIRCO 13445 CRYER AVENUE OMAHA, NE 68144	BOARD MEMBER 1.00	0.	0.	0.
JIM ROBERTS 6161 BUSCH BOULEVARD #130 COLUMBUS, OH 43229	BOARD MEMBER 1.00	0.	0.	800.
FRED GALEY 201 LAS VEGAS BOULEVARD, SUITE 250 LAS VEGAS, NV 89101	BOARD MEMBER 1.00	0.	0.	5,562.
JOHN BALCERZAK 1840 N. FAREWELL AVENUE, SUITE 400 MILWAUKEE, WI 53202	BOARD MEMBER 1.00	0.	0.	5,401.
AARON NISENSEN 1549 RINGLING BOULEVARD, 6TH FLOOR SARASOTA, FL 34236	GENERAL COUNSEL 40.00	137,092.	13,885.	0.
PAUL BOYLE 385 COURT STREET, SUITE 308 PLYMOUTH, MA 02360	BOARD MEMBER 1.00	0.	0.	0.
DAVID HOOVER PO BOX 280514 LAKEWOOD, CO 80228	BOARD MEMBER 1.00	0.	0.	0.
DAVID SPAGNOLA C/O IUPA, 1549 RINGLING BOULEVARD, 6TH FLOOR SARASOTA, FL 34236	FORMER BOARD MEMBER 1.00	0.	0.	5,562.
MICHAEL O'HARA C/O IUPA, 1549 RINGLING BOULEVARD, 6TH FLOOR SARASOTA, FL 34236	FORMER BOARD MEMBER 1.00	0.	0.	5,562.

JAMES MACULEWICZ FORMER BOARD MEMBER
C/O IUPA, 1549 RINGLING BOULEVARD,
6TH FLOOR
SARASOTA, FL 34236

1.00

0.

0.

0.

TOTALS INCLUDED ON FORM 990, PART V-A

630,401.

62,880.

35,234.

FORM 990 IDENTIFICATION OF RELATED ORGANIZATIONS STATEMENT 13
PART VI, LINE 80B

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
INSTITUTE FOR POLICE RESEARCH	X	
LAW ENFORCEMENT POLITICAL ACTION COMMITTEE (LEPAC)	X	
INT'L UNION OF POLICE ASSOCIATIONS-FLORIDA LOCAL 6000	X	
US SECRET SERVICE UNIFORMED DIVISION OFFICERS ASSOCIATION	X	

FORM 990 LIST OF STATES RECEIVING COPY OF RETURN STATEMENT 14
PART VI, LINE 90

STATES

AL, AK, AZ, AR, CA, CO, CT, DC, FL, GA, IL, IN, KS, KY, LA, MD, MA, MI, MS, MO, NJ, NY, NC, ND, OH
OK, RI, SC, TN, TX, UT, VA, WA, WV, WI

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO STATEMENT 15
ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE EXPLANATION OF RELATIONSHIP OF ACTIVITIES

93A BENEFITS CONFERENCE HELD IN FEBRUARY, 2007 FOR MEMBERS.

94 KEEP MEMBERS INFORMED OF THE LATEST TECHNIQUES IN THE FIELD OF LAW
ENFORCEMENT TO MAKE THEM BETTER OFFICERS AND PROVIDE IMPROVED
PUBLIC SAFETY

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization** 990
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No 1545-0172

2006Attachment
Sequence No 67

Name(s) shown on return

INTERNATIONAL UNION OF POLICE
ASSOCIATIONS, AFL-CIO

Business or activity to which this form relates

FORM 990 PAGE 2

Identifying number

52-1139564

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	108,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	430,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2005 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	57,940.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2006	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2006 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		27.5 yrs.	MM	S/L	
	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	57,940.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

616251 10-17-06 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2006)

**INTERNATIONAL UNION OF POLICE
ASSOCIATIONS, AFL-CIO**

Form 4562 (2006)

52-1139564 Page 2

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis
(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction
			(i) Elected section 179 cost
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use.			25
26 Property used more than 50% in a qualified business use:			
		%	
		%	
		%	
27 Property used 50% or less in a qualified business use:			
		%	S/L -
		%	S/L -
		%	S/L -
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1			28
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1			29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2006 tax year:					
43 Amortization of costs that began before your 2006 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Application for Change in Accounting Method

OMB No 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions) 52-1139564
Principal business activity code number (see instructions) TAX EXEMPT ORGANIZATION		
Number street, and room or suite no. If a P.O. box, see the instructions 1549 RINGLING BOULEVARD		Tax year of change begins (MM/DD/YYYY) 04/01/06
City or town, state, and ZIP code SARASOTA, FL 34236-6772		Tax year of change ends (MM/DD/YYYY) 03/31/07
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Name of contact person (see instructions) SAMUEL A. CABRAL
		Contact person's telephone number 941-487-2560

If the applicant is a member of a consolidated group, check this box ☐
If **Form 2848, Power of Attorney and Declaration of Representative**, is attached, check this box ☐

Check the box to indicate the applicant.

- | | |
|---|---|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Cooperative (Sec 1381) |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Partnership |
| <input type="checkbox"/> Controlled foreign corporation (Sec 957) | <input type="checkbox"/> S corporation |
| <input type="checkbox"/> 10/50 corporation (Sec 904(d)(2)(E)) | <input type="checkbox"/> Insurance co (Sec 816(a)) |
| <input type="checkbox"/> Qualified personal service corporation (Sec 448(d)(2)) | <input type="checkbox"/> Insurance co (Sec 831) |
| <input checked="" type="checkbox"/> Exempt organization Enter Code section 501(C)(5) | <input type="checkbox"/> Other (specify) 501(C)(5) |

Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)

- | |
|---|
| <input type="checkbox"/> Depreciation or Amortization |
| <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions |
| <input checked="" type="checkbox"/> Other (specify) CASH TO ACCRUAL METHOD OF ACCOUNTING |

Caution: The applicant must provide the requested information to be eligible for approval of the requested accounting method change. The applicant may be required to provide information specific to the accounting method change such as an attached statement. The applicant must provide all information relevant to the requested accounting method change, even if not specifically requested by the Form 3115.

Part I Information For Automatic Change Request	Yes	No
1 Enter the requested designated accounting method change number from the List of Automatic Accounting Method Changes (see instructions). Enter only one method change number, except as provided for in the instructions. If the requested change is not included in that list, check "Other," and provide a description. ► (a) Change No 30 (b) Other <input type="checkbox"/> Description ►		
2 Is the accounting method change being requested one for which the scope limitations of section 4.02 of Rev Proc 2002-9 (or its successor) do not apply? If "Yes," go to Part II		
3 Is the tax year of change the final tax year of a trade or business for which the taxpayer would be required to take the entire amount of the section 481(a) adjustment into account in computing taxable income? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.	X	

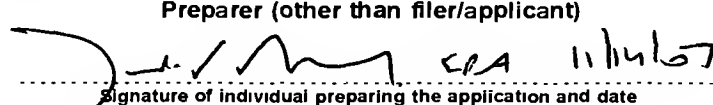
Note: Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable)

Part II Information For All Requests	Yes	No
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If you answered "No," go to line 5		X
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?		X

Signature (see instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.


Signature and date **11/14/07**

Preparer (other than filer/applicant)

Signature of individual preparing the application and date

SAMUEL A. CABRAL, PRESIDENT
Name and title (print or type)

JUDITH P. BARNHARD, CPA
Name of individual preparing the application (print or type)

MAY & BARNHARD, PC
Name of firm preparing the application

Part II Information For All Requests (continued)

<p>4c Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?</p>	<p>X</p>
<p>d Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? If "Yes," attach the consent statement from the director</p>	<p>X</p>
<p>e Is the request to change the method of accounting being filed under the 90-day or 120-day window period? If "Yes," check the box for the applicable window period and attach the required statement (see instructions) <input type="checkbox"/> 90 day <input type="checkbox"/> 120 day</p>	<p>X</p>
<p>f If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____</p>	
<p>g Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?</p>	<p>X</p>
<p>5a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, and the tax year(s) before Appeals and/or a Federal court Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____</p>	<p>X</p>
<p>b Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?</p>	<p>X</p>
<p>c Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)? If "Yes," attach an explanation</p>	<p>X</p>
<p>6 If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, provide each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court</p>	
<p>7 If the applicant is an entity (including a limited liability company) treated as a partnership or S corporation for Federal income tax purposes, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? If "Yes," the applicant is not eligible to make the change</p>	<p>X</p>
<p>8 Is the applicant making a change to which audit protection does not apply (see instructions)?</p>	<p>X</p>
<p>9a Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in accounting method within the past 5 years (including the year of the requested change)?</p>	<p>X</p>
<p>b If "Yes," attach a description of each change and the year of change for each separate trade or business and whether consent was obtained</p>	
<p>c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement was sent to the taxpayer but was not signed and returned to the IRS, or if the change was not made or not made in the requested year of change, include an explanation</p>	
<p>10a Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in accounting method, or technical advice?</p>	<p>X</p>
<p>b If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in accounting method, or technical advice), and the specific issue(s) in the request(s)</p>	
<p>11 Is the applicant requesting to change its overall method of accounting? If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of the form Present method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description) Proposed method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)</p>	<p>X</p>
<p>12 If the applicant is not changing its overall method of accounting, attach a detailed and complete description for each of the following</p>	
<p>a The item(s) being changed</p>	
<p>b The applicant's present method for the item(s) being changed</p>	
<p>c The applicant's proposed method for the item(s) being changed</p>	
<p>d The applicant's present overall method of accounting (cash, accrual, or hybrid)</p>	

Part II Information For All Requests (continued)

13 Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe whether each trade or business is accounted for separately, the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income, the overall method of accounting for each trade or business, and which trade or business is requesting to change its accounting method as part of this application or a separate application.

14 Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions.
If "No," attach an explanation.

15a Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?

b If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.

16 Does the applicant request a **conference of right** with the IRS National Office if the IRS proposes an adverse response?

17 If the applicant is changing to or from the cash method or changing its method of accounting under sections 263A, 448, 460, or 471, enter the gross receipts of the 3 tax years preceding the year of change.

1st preceding year ended mo	03	yr	2006	2nd preceding year ended mo	03	yr	2005	3rd preceding year ended mo	03	yr	2004
\$			6,801,739	\$			9,099,670	\$			10,028,522

Part III Information For Advance Consent Request

18 Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request?

If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures.

19 Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. The applicant should include a discussion of any authorities that may be contrary to its use of the proposed method.

20 Attach a copy of all documents related to the proposed change (see instructions).

21 Attach a statement of the applicant's reasons for the proposed change.

22 If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed?

If "No," attach an explanation.

23a Enter the amount of **user fee** attached to this application (see instructions) ▶ \$ _____

b If the applicant qualifies for a reduced user fee, attach the necessary information or certification required by Rev Proc 2003-1 (or its successor) (see instructions).

Part IV Section 481(a) Adjustment

24 Do the procedures for the accounting method change being requested require the use of the cut-off method? If "Yes," do not complete lines 25, 26, and 27 below.

25 Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ▶ \$ _____ (42,835). Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant.

26 If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?

27 Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties?

If "Yes," attach an explanation.

Schedule A — Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)**Part I — Change in Overall Method** (see instructions)

- 1** Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

- a** Income accrued but not received
b Income received or reported before it was earned. Attach a description of the income and the legal basis for the proposed method.
c Expenses accrued but not paid
d Prepaid expenses previously deducted
e Supplies on hand previously deducted and/or not previously reported
f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II.
g Other amounts (specify) ▶
h **Net section 481(a) adjustment** (Combine lines 1a – 1g.)

Amount
\$ 199,339
NONE
(465,122)
222,930
\$ (42,853.00)

- 2** Is the applicant also requesting the recurring item exception under section 461(h)(3)? ☐ Yes ☒ No
- 3** Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. On a separate sheet, state the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, explain the differences on a separate sheet.

Part II — Change to the Cash Method For Advance Consent Request (see instructions)

Applicants requesting a change to the cash method must attach the following information:

- 1** A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
- 2** An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

Schedule B — Change in Reporting Advance Payments (see instructions)

- 1** If the applicant is requesting to defer advance payment for services under Rev. Proc. 71-21, 1971-2 C.B. 549, attach the following information:
- a** Sample copies of all service agreements used by the applicant that are subject to the requested change in accounting method. Indicate the particular parts of the service agreement that require the taxpayer to perform services.
- b** If any parts or materials are provided, explain whether the obligation to provide parts or materials is incidental (of minor or secondary importance) to an agreement providing for the performance of personal services.
- c** If the change relates to contingent service contracts, explain how the contracts relate to merchandise that is sold, leased, installed, or constructed by the applicant and whether the applicant offers to sell, lease, install, or construct without the service agreement.
- d** A description of the method the applicant will use to determine the amount of income earned each year on service contracts and why that method clearly reflects income earned and related expenses in each year.
- e** An explanation of how the method the applicant will use to determine the amount of gross receipts each year will be no less than the amount included in gross receipts for purposes of its books and records. See section 3.11 of Rev. Proc. 71-21.
- 2** If the applicant is requesting a deferral of advance payments for goods under Regulations section 1.451-5, attach the following information:
- a** Sample copies of all agreements for goods or items requiring advance payments used by the applicant that are subject to the requested change in accounting method. Indicate the particular parts of the agreement that require the applicant to provide goods or items.
- b** A statement providing that the entire advance payment is for goods or items. If not entirely for goods or items, a statement that an amount equal to 95% of the total contract price is properly allocable to the obligation to provide activities described in Regulations section 1.451-5(a)(1)(i) or (ii) (including services as an integral part of those activities).
- c** An explanation of how the method the applicant will use to determine the amount of gross receipts each year will be no less than the amount included in gross receipts for purposes of its books and records. See Regulations section 1.451-5(b)(1).

Schedule C — Changes Within the LIFO Inventory Method (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970, Application To Use LIFO Inventory Method**, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
 - a Valuing inventory (e.g., unit method or dollar-value method)
 - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, etc.)
 - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.)
 - d Determining the current year cost of goods in the ending inventory (e.g., most recent purchases, earliest acquisitions during the year, average cost of purchases during the year, etc.)
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, specify the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, specify the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, the applicant should identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970 and a statement indicating the indexes, tables, and categories the applicant proposes to use.

Part II Change in Pooling Inventories

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
 - a A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, the applicant should explain the reasons for the separate facilities, indicate the location of each facility, and provide a description of the products each facility produces.
 - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Schedule D — Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. If the applicant is a construction contractor, include a detailed description of its construction activities.
- 2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? ☐ Yes ☐ No
- b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)? ☐ Yes ☐ No
If line 2b is "No," attach an explanation.
- c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? ☐ Yes ☐ No
- d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? ☐ Yes ☐ No
If line 2d is "Yes," explain what cost comparison the applicant will use to determine a contract's completion factor.
If line 2d is "No," explain what method the applicant is using and the authority for its use.
- 3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? ☐ Yes ☐ No
- b If "Yes," explain the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.
- c Describe the applicant's manufacturing activities, including any required installation of manufactured goods.
- 4 To determine a contract's completion factor using the percentage-of-completion method:
- a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)? ☐ Yes ☐ No
- b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))? ☐ Yes ☐ No
- 5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts.

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)

- 1 Attach a description of the inventory goods being changed.
- 2 Attach a description of the inventory goods (if any) NOT being changed.
- 3 If the applicant is subject to section 263A, is its present inventory valuation method in compliance with section 263A (see instructions)? ☐ Yes ☐ No
- 4a Check the appropriate boxes below:
- | Inventory Being Changed | | Inventory Not Being Changed |
|-------------------------|-----------------|-----------------------------|
| Present method | Proposed method | Present method |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
- Identification methods
- Specific identification
- FIFO
- LIFO
- Other (attach explanation)
- Valuation methods
- Cost
- Cost or market, whichever is lower
- Retail cost
- Retail, lower of cost or market
- Other (attach explanation)
- b Enter the value at the end of the tax year preceding the year of change.
- 5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions):
- a Copies of Form(s) 970 filed to adopt or expand the use of the method.
- b **Only for applicants requesting advance consent.** A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
- c **Only for applicants requesting an automatic change.** Attach the statement required by section 10.01(4) of the Appendix of Rev. Proc. 2002-9 (or its successor).

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions))

Section A — Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method)
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method)
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method)

Section B — Direct and Indirect Costs Required To Be Allocated (Check the appropriate boxes in Section B showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.)

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs)		

Part III Method of Cost Allocation (see instructions) (continued)

Section C — Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses		
2 Research and experimental expenses not included on line 26 above		
3 Bidding expenses not included on line 22 above		
4 General and administrative costs not included in Section B above		
5 Income taxes		
6 Cost of strikes		
7 Warranty and product liability costs		
8 Section 179 costs		
9 On-site storage		
10 Depreciation, amortization, and cost recovery allowance not included on line 11 above		
11 Other costs (Attach a list of these costs)		

Schedule E — Change in Depreciation or Amortization (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants must provide this information for each item or class of property for which a change is requested.

Note: See the *List of Automatic Accounting Method Changes* in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? ☐ Yes ☐ No
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii)
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? ☐ Yes ☐ No
If "Yes," enter the applicable section ►
- 3 Has a depreciation or amortization election been made for the property (e.g., the election under section 168(f)(1))? ☐ Yes ☐ No
If "Yes," state the election made ►
- 4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b If the property is residential rental property, did the applicant live in the property before renting it? ☐ Yes ☐ No
- c Is the property public utility property? ☐ Yes ☐ No
- 5 To the extent not already provided in the applicant's description of its present method, explain how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.)
- 6 If the property is not currently treated as depreciable or amortizable property, provide the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information under both the present (if applicable) and proposed methods:
 - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g))
 - b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L, the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS), an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant
 - c The facts to support the asset class for the proposed method
 - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1))
 - e The useful life, recovery period, or amortization period of the property
 - f The applicable convention of the property

International Union of Police Associations, AFL-CIO
EIN #52-1139564
Attachment to Form 3115

PART II - QUESTION 13

International Union of Police Associations, AFL-CIO is an organization exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(5).

The Organization was created to facilitate organization of law enforcement officers, formation of local unions, regional or state councils, and provincial and foreign affiliations to bargain for just compensation and better benefits for its members.

The Organization's sources of revenue are membership dues and contributions from donors via fundraising activities.

The Organization is adopting accrual accounting for financial reporting purposes and wishes to use the same method of accounting for Form 990. The Organization has no unrelated business income, so there is no tax effect associated with the change.

SCHEDULE A - PART I

Question 1

The accrual accounting adjustments for the period ending March 31, 2006 are as follows:

- \$199,339 - to recognize a membership dues receivable
- \$222,930 - to record prepaid expenses and fixed assets under capital leases
- \$465,122 - to recognize accounts payable, accrued salaries and benefits,
- unearned membership dues, and capital lease obligations

Question 3

See attached statements of assets, liabilities and net assets, and statements of support, revenue and expenses as of March 31, 2006, reported on the cash method of accounting.

INTERNATIONAL UNION OF POLICE ASSOCIATIONS, AFL-CIO
STATEMENTS OF ASSETS, LIABILITIES, AND NET ASSETS
CASH BASIS
AS OF MARCH 31, 2006 AND 2005

ASSETS

	<u>2006</u>	<u>2005</u>
CURRENT ASSETS		
Cash	\$ 185,117	\$ 507,499
Certificates of deposit	36,529	45,730
Miscellaneous receivables	<u>3,008</u>	<u>7,099</u>
Total Current Assets	224,654	560,328
PROPERTY, FURNITURE AND EQUIPMENT		
Furniture and equipment	204,490	182,054
Less: Accumulated depreciation	<u>(89,985)</u>	<u>(95,146)</u>
Net Property, Furniture and Equipment	114,505	86,908
OTHER ASSETS		
Certificate of Deposit-Designated	113,471	213,471
Deferred compensation trust	584,242	427,596
Security deposit	<u>17,494</u>	<u>11,774</u>
Total Other Assets	<u>715,207</u>	<u>652,841</u>
TOTAL ASSETS	<u><u>\$ 1,054,366</u></u>	<u><u>\$ 1,300,077</u></u>

The accompanying notes are an integral part of these financial statements.

INTERNATIONAL UNION OF POLICE ASSOCIATIONS, AFL-CIO
STATEMENTS OF ASSETS, LIABILITIES, AND NET ASSETS
CASH BASIS
AS OF MARCH 31, 2006 AND 2005

LIABILITIES

	<u>2006</u>	<u>2005</u>
CURRENT LIABILITIES		
Pension plan payable	\$ -	\$ 3,800
Due to professional fundraiser	<u>21,769</u>	<u>190</u>
Total Current Liabilities	21,769	3,990
LONG-TERM LIABILITIES		
Deferred compensation	<u>584,242</u>	<u>427,596</u>
Total Long-Term Liabilities	<u>584,242</u>	<u>427,596</u>
TOTAL LIABILITIES	606,011	431,586
UNRESTRICTED NET ASSETS		
Designated	113,471	213,471
Undesignated	<u>334,884</u>	<u>655,020</u>
Total Unrestricted Net Assets	<u>448,355</u>	<u>868,491</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,054,366</u></u>	<u><u>\$ 1,300,077</u></u>

The accompanying notes are an integral part of these financial statements.

INTERNATIONAL UNION OF POLICE ASSOCIATIONS, AFL-CIO
STATEMENTS OF SUPPORT, REVENUE, AND EXPENSES
CASH BASIS
AS OF MARCH 31, 2006 AND 2005

	<u>2006</u>	<u>2005</u>
REVENUE		
Program Services		
Membership dues	\$ 2,986,734	\$ 3,134,327
Less: Rebate to Locals	<u>(110,766)</u>	<u>(149,048)</u>
Net Membership dues	2,875,968	2,985,279
Convention/Conference	<u>55,765</u>	<u>27,364</u>
Total Program Service Revenue	2,931,733	3,012,643
Fundraising Income	3,725,781	5,976,297
Other Income		
Interest income	6,420	6,152
Stock Dividends	19,332	-
Rental income	1,800	12,600
Royalty income	39,272	64,585
Other miscellaneous	1,445	2,421
Contributions	32,400	16,797
Unrealized gain on trust assets	<u>43,556</u>	<u>8,175</u>
Total Other Income	<u>144,225</u>	<u>110,730</u>
TOTAL REVENUE	6,801,739	9,099,670
EXPENSES AND LOSSES		
Program services	2,650,098	2,706,226
Fundraising costs	3,242,876	5,489,634
General and administrative	<u>1,318,745</u>	<u>975,599</u>
TOTAL EXPENSES	7,211,719	9,171,459
Loss on disposal of assets	<u>10,156</u>	<u>-</u>
TOTAL EXPENSES AND LOSSES	<u>7,221,875</u>	<u>9,171,459</u>
CHANGE IN UNRESTRICTED NET ASSETS	<u>(420,136)</u>	<u>(71,789)</u>
UNRESTRICTED NET ASSETS, BEGINNING OF YEAR	<u>868,491</u>	<u>940,280</u>
UNRESTRICTED NET ASSETS, END OF YEAR	<u><u>\$ 448,355</u></u>	<u><u>\$ 868,491</u></u>

The accompanying notes are an integral part of these financial statements.

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

► File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

Section 501(c)(3) corporations required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for section 501(c)(3) corporations required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on **e-file for Charities & Nonprofits**.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization INTERNATIONAL UNION OF POLICE ASSOCIATIONS, AFL-CIO	Employer identification number 52-1139564
	Number, street, and room or suite no. If a P.O. box, see instructions. 1549 RINGLING BOULEVARD, NO. 600	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SARASOTA, FL 34236-6772	

Check type of return to be filed (file a separate application for each return).

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- The books are in the care of ► **TIMOTHY A. SCOTT, SECRETARY-TREASURER**

Telephone No. ► **941-487-2560**

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- I request an automatic 3-month (6-months for a section 501(c)(3) corporation required to file Form 990-T) extension of time until **NOVEMBER 15, 2007**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year _____ or
► ☒ tax year beginning **APR 1, 2006**, and ending **MAR 31, 2007**

- If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ N/A

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 12-2006)